

IC 6-8.1-14

Chapter 14. Annual Public Hearing and Department Report

IC 6-8.1-14-1

Annual public hearing

Sec. 1. The department shall conduct a public hearing no later than July 1 of each year. The commissioner and the department employee responsible for the administration of each division established under IC 6-8.1-4 shall preside over the hearing.

As added by P.L.332-1989(ss), SEC.39.

IC 6-8.1-14-2

Taxpayer input

Sec. 2. The department shall accept proposals from taxpayers at the hearing for changes in statutes and rules to better implement the findings set forth in IC 6-8.1-11-1.

As added by P.L.332-1989(ss), SEC.39.

IC 6-8.1-14-3

Annual report

Sec. 3. The department shall submit a report to the governor and legislative council no later than October 1 of each year. A report submitted under this section to the legislative council must be in an electronic format under IC 5-14-6.

As added by P.L.332-1989(ss), SEC.39. Amended by P.L.28-2004, SEC.68.

IC 6-8.1-14-4

Contents of report

Sec. 4. The report prepared under section 3 of this chapter must include the following:

- (1) Areas of recurring taxpayer noncompliance.
- (2) A statistical study under IC 6-8.1-7-2 from the department audit process, including the following:
 - (A) The statute or rule violated by the taxpayers.
 - (B) The amount of tax involved.
 - (C) The industry or business of the taxpayers.
 - (D) The number of years in the audit period.
 - (E) The use of professional tax preparation assistance by the taxpayers.
 - (F) The filing of appropriate tax returns by the taxpayers.
- (3) Recommendations for improving taxpayer compliance and department administration by the following:
 - (A) The adoption of new or amended statutes and rules.
 - (B) Improvements in the training of department employees.
 - (C) Improvements in taxpayer communication and education.
 - (D) Increases in the enforcement capability of the department.
- (4) The certification required under IC 6-8.1-3-2.6.

As added by P.L.332-1989(ss), SEC.39.